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**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

NEW ENGLAND MOTOR FREIGHT, INC.,
et al.,

Debtors.¹

Chapter 11

Case No. 19-12809 (JKS)

(Jointly Administered)

**NOTICE OF FILING EXHIBIT A TO STALKING HORSE
ASSET PURCHASE AGREEMENT**

PLEASE TAKE NOTICE that on March 25, 2019, the above-captioned debtors and debtors in possession (the “**Debtors**”) filed **Debtors’ Motion for Orders (I)(A) Approving Bidding Procedures and Auction and (B) Scheduling Sale Hearing and Approving Notice Thereof; (II) Authorizing the Sale of Substantially All of the Debtors’ Eastern Freight Ways, Inc. and Carrier Industries Inc.’s Assets Free and Clear of All Liens, Claims,**

¹ The Debtors in these chapter 11 cases and the last four digits of each Debtor’s taxpayer identification number are as follows: New England Motor Freight, Inc. (7697); Eastern Freight Ways, Inc. (3461); NEMF World Transport, Inc. (2777); Apex Logistics, Inc. (5347); Jans Leasing Corp. (9009); Carrier Industries, Inc. (9223); Myar, LLC (4357); MyJon, LLC (7305); Hollywood Avenue Solar, LLC (2206); United Express Solar, LLC (1126); and NEMF Logistics, LLC (4666).

Encumbrances, and Other Interests; (III) Authorizing the Assumption and Assignment of Certain Executory Contracts and Unexpired Leases; and (IV) Granting Related Relief (the “**Motion**”) (Docket No. 335) with the United States Bankruptcy Court for the District of New Jersey (the “**Bankruptcy Court**”).

PLEASE TAKE FURTHER NOTICE that on April 18, 2019, the Debtors filed their **Notice Of (I) Stalking Horse Designation; (II) Filing Of Stalking Horse APA With Bid Protections; And (III) Filing Of Amended Bidding Procedures** (Docket No. 477). Attached hereto is Exhibit A to the Stalking Horse APA, which exhibit was inadvertently not included with the filing.

Dated: April 18, 2019
Newark, New Jersey

Respectfully submitted,

GIBBONS P.C.

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Exhibit A to Stalking Horse Asset Purchase Agreement

Allocation Schedule Methodology

The Tax Purchase Price shall be allocated among the Acquired Assets in accordance with the principles set forth below. For purposes hereof, the class references are in accordance with Section 1060 of the Internal Revenue Code and Treasury Regulation Sections 1.1060-1 and 1.338-6. The listing of a class of assets in the table below does not mean that such class of assets is applicable to the transaction.

Asset Class	Allocation of Tax Purchase Price
Class I Assets (cash, demand deposits, etc.)	Actual face amount of Class I assets on the Closing Date.
Class II Assets (marketable stock, government securities, etc.)	Fair market value of Class II assets on Closing Date.
Class III Assets (accounts receivables, mortgages, etc.)	Actual face amount of Class III assets, after reduction for the reserve for bad debts, on the Closing Date.
Class IV Assets (inventory, etc.)	Fair market value of Class IV assets on the Closing Date.
Class V Assets (assets other than Class I, II, III, IV, VI, or VII assets)	Fair market value of Class V assets on the Closing Date.
Class VI Assets (§197 intangibles other than goodwill and going concern value)	Agreed upon value for Class VI assets on the Closing Date.
Class VII Assets (goodwill and going concern value)	Any remaining Tax Purchase Price, after taking into account the allocations to assets in Classes I through VI above.